

Combining & Individual

Fund Statements and Schedules

For a fund type that has more than one fund, combining statements for all funds of that type are presented in columnar format.

For a fund type that has only one fund of a given type, individual fund statements are presented with prior year comparisons.

Schedules are presented where greater detail for information reported in the statements is deemed useful.

- General Fund
- Special Revenue Funds
- Capital Projects Funds
- Enterprise Fund
- Trust and Agency Funds
- Discretely Presented Component Units
- Supporting Schedules



Government of the District of Columbia

Office of the Chief Financial Officer



GENERAL FUND

The General Fund is used to account for all financial resources that are not required to be accounted for in another fund. All fixed assets of the primary government except those related to specific proprietary funds are accounted for through the General Fixed Assets Account Group. All long-term liabilities of the primary government except those related to specific proprietary funds are accounted for through the General Long-Term Liabilities Account Group

Exhibit A-1

GENERAL FUND
BALANCE SHEET
September 30, 2001
(With Comparative Totals at September 30, 2000)
(\$000s)

	2001	2000
ASSETS		
Current Assets:		
Cash and investments:		
Restricted	\$ 304,850	205,712
Unrestricted	637,016	537,657
Receivables (net of allowances for uncollectibles):		
Taxes	210,368	194,219
Accounts	102,698	70,718
Intergovernmental	543,259	479,384
Due from component unit	11,383	22,784
Interfund	36,988	62,451
Inventories	12,698	15,479
Other current assets	24,672	9,773
Total current assets	<u>1,883,932</u>	<u>1,598,177</u>
Long Term Assets:		
Receivables (net of allowances for uncollectibles):		
Loans	16,664	13,403
Total assets	<u>1,900,596</u>	<u>1,611,580</u>
LIABILITIES AND FUND BALANCE		
Current Liabilities:		
Payables:		
Accounts	358,342	339,800
Compensation:		
Salaries and wages	106,466	117,539
Employee benefits	8,947	6,394
Payroll taxes	26,699	5,991
Annual leave	24,571	20,320
Other deductions	58,472	2,607
Due to component units	20,784	25,484
Interfund	2,693	4,509
Accrued liabilities:		
Claims and judgments	86,890	95,271
Grant disallowances	91,548	32,397
Interest	40,505	49,343
Medicaid	180,241	182,933
Deferred revenue:		
Property taxes	136,296	102,287
Intergovernmental grants	43,486	19,717
Other deferrals	125,810	102,092
Other current liabilities	26,601	20,271
Total liabilities	<u>1,338,351</u>	<u>1,126,955</u>
Fund Balance:		
Reserved	470,911	494,271
Unreserved	91,334	(9,646)
Total fund balance	<u>562,245</u>	<u>484,625</u>
Total liabilities and fund balance	<u>\$ 1,900,596</u>	<u>1,611,580</u>

Exhibit A-2

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended September 30, 2001
(With Comparative Totals for Year Ended September 30, 2000)
(\$000s)

	2001	2000
Revenues:		
Taxes	\$ 3,316,379	3,127,849
Licenses and permits	42,829	44,446
Fines and forfeits	58,223	54,865
Charges for services:		
Public	170,103	164,392
Intergovernmental	5,583	3,258
Interfund	6,787	6,788
Miscellaneous:		
Public	214,837	182,585
Investment income	38,869	31,933
Intergovernmental:		
Federal contributions	370,061	435,381
Operating grants	1,241,644	1,253,445
Total revenues	<u>5,465,315</u>	<u>5,304,942</u>
Expenditures:		
Current:		
Governmental direction and support	275,739	247,664
Economic development and regulation	187,565	180,443
Public safety and justice	938,186	924,843
Public education system	1,074,437	899,763
Human support services	1,618,030	1,552,495
Public works	136,041	135,067
Receiverships	510,562	366,961
Employee benefits addition	(20,936)	13,968
Joint venture subsidy	138,073	135,531
Debt service:		
Principal	108,725	220,054
Interest	146,043	172,326
Fiscal charges	3,134	2,732
Total expenditures	<u>5,115,599</u>	<u>4,851,847</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>349,716</u>	<u>453,095</u>
Other Financing Sources (Uses):		
Proceeds from:		
General obligation bonds	104,302	2,689
Payment to refunded bond escrow agent:		
Refunded debt	(584,979)	-
Other charges	(32,252)	-
Sale of surplus property	-	-
Sale of Tobacco litigation revenue rights	513,675	-
Uncollectible prior years' advances to component unit	-	(41,415)
Transfers:		
Interfund transfers in	86,858	69,450
Interfund transfers out	(125,030)	(51,976)
Transfers to component units	(234,670)	(191,116)
Total other financing sources (uses)	<u>(272,096)</u>	<u>(212,368)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>77,620</u>	<u>240,727</u>
Fund Balance at October 1, as restated	<u>484,625</u>	<u>243,898</u>
Fund Balance at September 30	<u>\$ <u>562,245</u></u>	<u><u>484,625</u></u>

Exhibit A-3

GENERAL FUND
SCHEDULE OF EXPENDITURES AND NET FINANCING (SOURCES) USES
FUNCTION AND OBJECT --GAAP BASIS

Year Ended September 30, 2001
 (With Comparative Totals for Year Ended September 30, 2000)
 (\$000s)

Function and Subfunction	Personal Services	Contractual Services	Supplies	Occupancy	Miscel- laneous	Totals	
						2001	2000
Governmental Direction and Support:							
Legislative	\$ 10,655	3,465	161	524	11,012	25,817	15,239
Executive	18,683	12,224	225	5,144	10,843	47,119	30,760
Finance	52,734	14,250	730	8,067	34,181	109,962	103,100
Personnel	9,924	11,067	195	1,008	449	22,643	22,572
Administrative	21,295	21,502	2,375	8,019	12,459	65,650	71,486
Elections	3,269	891	26	261	101	4,548	4,507
Total	116,560	63,399	3,712	23,023	69,045	275,739	247,664
Economic Development and Regulation:							
Community development	16,089	9,445	1,185	3,347	47,128	77,194	69,254
Economic regulation	30,929	6,242	376	7,052	4,507	49,106	46,031
Employment services	26,558	13,832	884	3,149	16,842	61,265	65,158
Total	73,576	29,519	2,445	13,548	68,477	187,565	180,443
Public Safety and Justice:							
Police	353,483	27,279	4,031	10,322	101,796	496,911	430,108
Fire	145,964	3,770	2,900	3,240	(4,965)	150,909	170,189
Corrections	107,701	85,571	5,647	9,234	6,618	214,771	249,152
Protection	4,441	1,320	218	902	6,084	12,965	6,774
Law	26,780	40,871	177	873	(6,320)	62,381	68,387
Judicial	205	29	6	2	7	249	233
Total	638,574	158,840	12,979	24,573	103,220	938,186	924,843
Public Education System:							
Schools	588,883	86,989	23,170	32,426	286,498	1,017,966	872,125
Culture	21,203	2,609	473	2,199	29,987	56,471	27,638
Total	610,086	89,598	23,643	34,625	316,485	1,074,437	899,763
Human Support Services:							
Health and welfare	136,673	110,191	(1,075)	31,073	1,234,065	1,510,927	1,490,367
Human relations	2,307	6,296	48	191	14,296	23,138	20,707
Employment benefits	54,479	-	-	-	1,341	55,820	13,771
Recreation	19,196	4,651	1,056	2,913	329	28,145	27,650
Total	212,655	121,138	29	34,177	1,250,031	1,618,030	1,552,495
Public Works	62,596	46,849	3,929	13,414	9,253	136,041	135,067
Receiverships:							
Child and family services	29,152	41,476	469	3,949	114,077	189,123	131,691
Commission on mental health services	124,374	74,654	12,722	12,657	86,212	310,619	221,970
Medical receiver	-	-	-	-	10,820	10,820	13,300
Total	153,526	116,130	13,191	16,606	211,109	510,562	366,961
Employee Benefits Addition (Deduction):							
Governmental direction and support	(740)	-	-	-	-	(740)	141
Economic development and regulation	(163)	-	-	-	-	(163)	142
Public safety and justice	3,632	-	-	-	-	3,632	(4,891)
Public education system	604	-	-	-	-	604	(2,252)
Human support services	(23,988)	-	-	-	-	(23,988)	20,527
Public works	(162)	-	-	-	-	(162)	128
Receiverships	(119)	-	-	-	-	(119)	173
Total	(20,936)	-	-	-	-	(20,936)	13,968
Joint Venture Subsidy	-	-	-	-	138,073	138,073	135,531
Debt Service	-	-	-	-	257,902	257,902	395,112
Net Financing Uses	-	-	-	-	272,096	272,096	212,368
Total expenditures and net uses	\$ 1,846,637	625,473	59,928	159,966	2,695,691	5,387,695	5,064,215

Exhibit A-4

GENERAL FUND
SCHEDULE OF LOCAL SOURCE REVENUES
BUDGET AND ACTUAL (BUDGETARY BASIS)

Year Ended September 30, 2001
(\$000s)

Source	Budget		Actual	Variance - (Unfavorable)
	Original	Revised		
Taxes:				
Property:				
Real	\$ 573,500	626,551	633,172	6,621
Personal	61,560	54,090	64,144	10,054
Public space rental	9,300	10,792	10,107	(685)
Total	<u>644,360</u>	<u>691,433</u>	<u>707,423</u>	<u>15,990</u>
Sales and use:				
General	600,000	642,752	617,217	(25,535)
Alcoholic beverages	4,800	4,940	4,743	(197)
Cigarette	16,430	17,587	16,329	(1,258)
Hotel occupancy	-	-	25	25
Motor vehicles	30,000	31,904	38,825	6,921
Total	<u>651,230</u>	<u>697,183</u>	<u>677,139</u>	<u>(20,044)</u>
Income and franchise:				
Individual income	1,033,820	1,081,691	1,098,188	16,497
Corporation franchise	199,519	267,500	233,237	(34,263)
Unincorporated business	57,840	71,282	68,812	(2,470)
Total	<u>1,291,179</u>	<u>1,420,473</u>	<u>1,400,237</u>	<u>(20,236)</u>
Gross receipts:				
Public utility	132,860	144,850	149,125	4,275
Toll telecommunication	54,393	53,225	51,259	(1,966)
Insurance companies	32,500	32,000	33,356	1,356
Total	<u>219,753</u>	<u>230,075</u>	<u>233,740</u>	<u>3,665</u>
Other:				
Deed recordation	52,953	69,481	75,936	6,455
Deed transfer	35,354	53,592	62,086	8,494
Inheritance and estate	23,100	45,670	51,072	5,402
Economic interest	500	500	1,640	1,140
Total	<u>111,907</u>	<u>169,243</u>	<u>190,734</u>	<u>21,491</u>
Total taxes	<u>2,918,429</u>	<u>3,208,407</u>	<u>3,209,273</u>	<u>866</u>
Licenses and Permits:				
Business licenses	19,527	24,950	21,767	(3,183)
Nonbusiness permits	17,568	16,215	19,627	3,412
Total	<u>37,095</u>	<u>41,165</u>	<u>41,394</u>	<u>229</u>
Fines and Forfeits	<u>67,716</u>	<u>52,990</u>	<u>57,052</u>	<u>4,062</u>
Charges for Services:				
Other	61,528	63,075	63,938	863
Total	<u>61,528</u>	<u>63,075</u>	<u>63,938</u>	<u>863</u>
Miscellaneous:				
Interest	28,983	25,000	33,317	8,317
Other	149,260	127,928	106,983	(20,945)
Tobacco settlement	42,036	-	13,289	13,289
Total	<u>220,279</u>	<u>152,928</u>	<u>153,589</u>	<u>661</u>
Total local source revenues	<u>\$ 3,305,047</u>	<u>3,518,565</u>	<u>3,525,246</u>	<u>6,681</u>

Exhibit A-5

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES BY SOURCE OF FUNDS

Year Ended September 30, 2001
(\$000s)

	Local Source			Federal Grants			Private and Other			Total		
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual
Revenues and Sources:												
Taxes												
Property	\$ 644,360	691,433	707,423	-	-	-	-	-	-	644,360	691,433	707,423
Sales and uses	651,230	697,183	677,139	-	-	-	-	-	-	651,230	697,183	677,139
Income and franchise	1,291,179	1,420,473	1,400,237	-	-	-	-	-	-	1,291,179	1,420,473	1,400,237
Gross receipts and other taxes	331,660	399,318	424,474	-	-	-	-	-	-	331,660	399,318	424,474
Total taxes	2,918,429	3,208,407	3,209,273	-	-	-	-	-	-	2,918,429	3,208,407	3,209,273
Licenses and permits	37,095	41,165	41,394	-	-	-	-	-	-	37,095	41,165	41,394
Fines and forfeits	67,716	52,990	57,052	-	-	-	-	-	-	67,716	52,990	57,052
Charges for services	61,528	63,075	63,938	-	-	-	-	-	-	61,528	63,075	63,938
Miscellaneous	220,279	152,928	153,589	-	-	-	-	-	-	220,279	152,928	153,589
Private & Other	-	-	-	-	-	-	275,523	357,829	288,169	(69,660)	357,829	288,169
Federal contributions	30,111	30,045	43,295	-	-	-	-	-	-	30,111	30,045	43,295
Operating grants	-	-	-	1,292,668	1,597,625	1,307,991	-	-	-	1,292,668	1,597,625	1,307,991
General obligation bonds	-	-	568,776	-	-	-	-	-	-	-	-	568,776
Fund balance released from restrictions	-	-	147,714	-	-	-	-	-	-	-	-	147,714
Interfund transfer	69,000	69,000	86,858	-	-	-	-	-	-	69,000	69,000	86,858
Total Revenues and Sources	3,404,138	3,617,610	4,371,889	754,279	1,292,668	1,307,991	(289,634)	275,523	357,829	4,972,349	5,573,064	5,968,049
Expenditures and Uses:												
Governmental direction and support	162,172	182,157	178,109	4,048	20,424	14,946	13,595	13,175	30,234	6,393	195,771	240,932
Economic development and regulation	53,562	56,617	54,523	2,094	92,378	79,851	72,049	59,698	108,288	54,781	205,638	189,155
Public safety and justice	591,565	642,840	634,730	8,110	24,950	39,519	25,277	14,242	146,031	153,345	12,533	762,546
Public education system	824,867	859,309	920,761	(61,452)	134,444	159,061	107,780	51,281	7,865	12,155	4,566	967,176
Public School FV02 Expenditure	101,426	41,652	41,652	-	-	-	-	-	-	-	-	1,030,525
Human support services	637,347	760,011	780,771	(20,760)	881,589	1,065,912	115,079	16,718	14,655	11,586	3,069	1,840,578
Public works	265,078	287,568	287,366	202	3,328	4,957	2,587	9,836	15,598	8,500	7,098	278,242
Receiverships	234,913	254,347	324,650	(70,303)	135,555	147,735	126,263	21,472	19,060	20,414	4,130	389,528
Workforce investments	-	4,813	-	4,813	-	-	-	-	-	-	-	4,813
Wilson building	8,409	10,341	9,897	444	-	-	-	-	-	-	8,409	10,341
Tobacco settlement trust fund	61,406	61,406	-	61,406	-	-	-	-	-	-	61,406	-
Reserve	150,000	45,500	-	45,500	-	-	-	-	-	-	150,000	45,500
Financial Responsibility Authority	-	-	-	-	-	-	-	-	-	-	-	-
Repay bonds and interest	243,238	236,338	228,364	7,974	-	-	-	3,140	3,140	-	3,140	3,140
Refunding Bonds	-	-	617,230	(617,230)	-	-	-	-	-	-	243,238	236,338
Repay deficit bonds and interest	39,300	39,300	38,366	934	-	-	-	-	-	-	39,300	39,300
Interest on short term borrowing	1,140	1,140	-	1,140	-	-	-	-	-	-	1,140	1,140
Certificates of participation	7,950	7,950	7,929	21	-	-	-	-	-	-	7,950	7,929
Optical and Dental Insurance	2,675	2,675	-	2,675	-	-	-	-	-	-	2,675	2,675
Presidential inauguration	5,961	5,948	5,755	193	-	-	-	-	-	-	5,961	5,948
Management supervisory service	13,200	3,416	-	3,416	-	-	-	-	-	-	13,200	3,416
Total Expenditures and Net Uses	3,404,209	3,503,328	4,130,103	(626,775)	1,292,668	1,307,537	290,088	275,523	357,829	274,793	83,036	4,972,400
Subtotal	(51)	114,282	241,786	127,504	-	454	454	-	-	13,376	(51)	114,282
Operational Improvement Savings	10,000	7,605	-	(7,605)	-	-	-	-	-	-	10,000	7,605
Management reform savings	37,000	-	-	-	-	-	-	-	-	-	37,000	-
Cafeteria Plan Savings	5,000	4,748	-	(4,748)	-	-	-	-	-	-	5,000	4,748
Subtotal	52,000	12,353	-	(12,353)	-	-	-	-	-	-	52,000	12,353
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 51,949	126,635	241,786	115,151	-	454	454	-	-	13,376	51,949	126,635
												255,616
												128,981

Exhibit A-6

GENERAL FUND
SCHEDULE OF BUDGETARY BASIS REVENUES AND EXPENDITURES

Year Ended September 30, 2001
(\$000s)

	Original Budget	Revised Budget	Actual	Original Budget to Actual
Revenues and Sources:				
Taxes:				
Property	\$ 644,360	691,433	707,423	63,063
Sales and use	651,230	697,183	677,139	25,909
Income and franchise	1,291,179	1,420,473	1,400,237	109,058
Other taxes	331,660	399,318	424,474	92,814
Total taxes	2,918,429	3,208,407	3,209,273	290,844
Licenses and permits	37,095	41,165	41,394	4,299
Fines and forfeits	67,716	52,990	57,052	(10,664)
Charges for services	61,528	63,075	63,938	2,410
Miscellaneous	220,279	152,928	153,589	(66,690)
Private and other	275,523	357,829	288,169	12,646
Federal contributions	30,111	30,045	43,295	13,184
Operating grants	1,292,668	1,597,625	1,307,991	15,323
General obligation bonds	-	-	568,776	568,776
Fund balance released from restriction	-	-	147,714	147,714
Interfund transfer	69,000	69,000	86,858	17,858
Total Revenues and Sources	4,972,349	5,573,064	5,968,049	995,700
Expenditures and Uses:				
Governmental direction and support	195,771	240,932	216,896	(21,125)
Economic development and regulation	205,638	316,805	189,155	16,483
Public safety and justice	762,546	835,704	800,819	(38,273)
Public education system	967,176	1,030,525	1,036,130	(68,954)
Public School FY02 Expenditure	101,426	41,652	41,652	59,774
Human support services	1,535,654	1,840,578	1,743,190	(207,536)
Public works	278,242	308,123	298,453	(20,211)
Receiverships	389,528	422,496	475,457	(85,929)
Washington Convention Center payment	-	4,813	-	-
Wilson Building	8,409	10,341	9,897	(1,488)
Tobacco Settlement Trust Fund Transfer	61,406	61,406	-	61,406
Reserve	150,000	45,500	-	150,000
Financial Responsibility Authority	3,140	3,140	3,140	-
Repay bonds and interest	243,238	236,338	228,364	14,874
Refunding Bonds	-	-	617,230	(617,230)
Repay deficit bonds and interest	39,300	39,300	38,366	934
Interest on short term borrowing	1,140	1,140	-	1,140
Certificates of participation	7,950	7,950	7,929	21
Optical and dental insurance	2,675	2,675	-	2,675
Presidential Inauguration	5,961	5,948	5,755	206
Management supervisory service	13,200	3,416	-	13,200
Total Expenditures and Uses	4,972,400	5,458,782	5,712,433	(740,033)
Subtotal	(51)	114,282	255,616	255,667
Operational improvement savings	10,000	7,605	-	(10,000)
Management reform savings	37,000	-	-	(37,000)
Cafeteria plan savings	5,000	4,748	-	(5,000)
Subtotal	52,000	12,353	-	(52,000)
Excess (Deficiency) of Revenues and Sources Over (Under) Expenditures and Uses	\$ 51,949	126,635	255,616	203,667

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SPECIAL REVENUE FUNDS

The **Financial Responsibility Authority Fund** is used to account for the operating activities of the District of Columbia Financial Responsibility and Management Assistance Authority, a federally appointed board created to provide temporary fiscal assistance to alleviate the District's fiscal distress. The fund is financed primarily from interest on cash and investments held in the Financial Responsibility Authority Agency fund.

The **Tobacco Settlement Financing Corporation (TSFC) Fund** is used to account for the tobacco litigation settlement activities of the District of Columbia.

The **Tax Increment Financing (TIF) Program Fund** is used to account for activities relating to various TIF development initiatives.

These special revenue funds' operations are reported to show an excess or deficiency on a flow of current financial resources measurement focus. Fixed assets are accounted for through the General Fixed Assets Account Group. Long-term liabilities are accounted for through the General Long-Term Liabilities Account Group.

Exhibit B-1

**SPECIAL REVENUE FUND
COMBINING BALANCE SHEET**

September 30, 2001

(\$000s)

	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	2001
ASSETS			
Current Assets:			
Cash and investments	\$ -	65,685	65,685
Receivables (net of allowances for uncollectibles):			
Accrued interest	-	7	7
Total assets		65,692	65,692
LIABILITIES AND FUND BALANCE			
Fund Balance:			
Reserved for debt service	-	65,692	65,692
Total fund balance	-	65,692	65,692
Total liabilities and fund balance	\$ -	65,692	65,692

Exhibit B-2

SPECIAL REVENUE FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

September 30, 2001

(\$000s)

	Financial Responsibility Authority	Tax Increment Financing Program	Tobacco Settlement Financing Corporation	2001
Revenues:				
Operating revenues	\$ 6,500	-	-	6,500
Interest	1,374	-	1,018	2,392
Other	566	-	25,384	25,950
Total revenues	8,440	-	26,402	34,842
Expenditures:				
Current:				
Personal services	2,454	-	207	2,661
Contractual services	2,007	-	-	2,007
Mission related expenditures	1,589	-	-	1,589
Capital outlay	-	6,900	-	6,900
Miscellaneous	559	-	6,959	7,518
Total expenditures	6,609	6,900	7,166	20,675
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,831	(6,900)	19,236	14,167
Other Financing Sources (Uses):				
Transfer in/out from/to District	(2,858)	-	49,202	46,344
Proceeds from:				
Tax increment financing notes	-	6,900	-	6,900
Tobacco settlement bonds	-	-	510,929	510,929
Purchase of Tobacco litigation revenue right	-	-	(513,675)	(513,675)
Total other financing sources (uses)	(2,858)	6,900	46,456	50,498
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	(1,027)	-	65,692	64,665
Fund Balances at October 1	1,027	-	-	1,027
Fund Balances at September 30	\$ -	-	65,692	65,692

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CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the purchase or construction of fixed assets which are wholly or partly financed by capital grants, dedicated taxes or general long-term debt, other than those financed by the Water and Sewer Unit. The Capital Projects Funds are not used to account for the purchase of general fixed assets that are financed wholly by an individual fund or unit.

Fixed assets are capitalized in the General Fixed Assets Account Group or in the proprietary fund or component unit to which they apply. Expenditures for items that are below the minimum cost of life of a fixed asset unit are not capitalized.

Exhibit C-1					
CAPITAL PROJECTS FUNDS					
COMBINING BALANCE SHEET					
September 30, 2001					
(With Comparative Totals at September 30, 2000)					
(\$000s)					
		General Capital Improvement	Highway	Totals	
				2001	2000
ASSETS					
Current Assets:					
Cash and cash equivalents:					
Restricted	\$	54,737	-	54,737	73,554
Unrestricted		103,522	61,871	165,393	78,621
Receivables (net of allowances for uncollectibles):					
Accounts		12,017	4,145	16,162	16,740
Due from federal government		45,320	-	45,320	30,816
Due from other District entities		-	6,510	6,510	-
Interfund		19,239	2,693	21,932	440,490
Total assets		234,835	75,219	310,054	640,221
LIABILITIES AND FUND BALANCES					
Current Liabilities:					
Payables:					
Accounts		199,215	56	199,271	136,608
Interfund		34,092	19,239	53,331	14,397
Deferred revenue		52,698	1,480	54,178	24,447
Other current liabilities		6,773	-	6,773	6,339
Total liabilities		292,778	20,775	313,553	181,791
Fund Balance:					
Reserved for:					
Joint venture capital subsidy		57,199	-	57,199	73,554
Encumbrances		-	54,444	54,444	318,913
Capital project expenditures		2,462	-	2,462	65,963
Unreserved		(117,604)	-	(117,604)	-
Total fund balances		(57,943)	54,444	(3,499)	458,430
Total liabilities and fund balances	\$	234,835	75,219	310,054	640,221

					Exhibit C-2
CAPITAL PROJECTS FUNDS					
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES					
Year Ended September 30, 2001					
(With Comparative Totals for Year Ended September 30, 2000)					
(\$000s)					
	General Capital Improvement	Highway	Totals		
			2001	2000	
Revenues:					
Interest	\$ 3,362	3,791	7,153	8,075	
Federal grants	183,614	-	183,614	132,224	
Local	60,190	8,831	69,021	24,033	
Total revenues	247,166	12,622	259,788	164,332	
Expenditures:					
Capital outlay:					
General fixed assets	779,791	-	779,791	410,928	
Joint venture capital subsidy	22,180	-	22,180	22,298	
Component unit fixed assets	13,563	-	13,563	2,110	
Other	-	52,625	52,625	-	
Total expenditures	815,534	52,625	868,159	435,336	
DEFICIENCY OF REVENUES UNDER EXPENDITURES	(568,368)	(40,003)	(608,371)	(271,004)	
Other Financing Sources/(Uses):					
General obligation bond proceeds	65,000	-	65,000	186,663	
Capital lease proceeds	-	-	-	9,144	
Interfund transfers in - General Fund	47,345	28,484	75,829	51,975	
Sale of fixed assets	5,613	-	5,613	2,727	
Total other financing sources	117,958	28,484	146,442	250,509	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(450,410)	(11,519)	(461,929)	(20,495)	
Fund Balances at October 1	392,467	65,963	458,430	478,925	
Fund Balances at September 30	\$ (57,943)	54,444	(3,499)	458,430	

Exhibit C-3						
SCHEDULE OF CONSTRUCTION IN PROGRESS						
Year Ended September 30, 2001						
(\$000s)						
					</	

ENTERPRISE FUND

Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the costs (including depreciation) of providing goods or services primarily or solely to the public on a continuing basis are or could be financed or recovered primarily through user charges.

The **Lottery and Games Fund** is used to account for revenues from lotteries and daily numbers games operated by the District and from licenses to conduct bingo games and raffles, and related prizes, expenses and capital outlays. Gambling activities are administered by a Lottery and Charitable Games Control Board consisting of five members appointed by the Mayor with the consent of the Council. All moneys made available to the Lottery and Games Fund by the General Fund must be derived from non-federal revenues.

Exhibit D-1			
LOTTERY AND GAMES ENTERPRISE FUND			
BALANCE SHEET			
September 30, 2001			
(With Comparative Totals at September 30, 2000)			
(\$000s)			
		2001	2000
ASSETS			
Current Assets:			
Cash and investments:			
Restricted	\$	79,795	76,878
Unrestricted		9,385	8,846
Receivables (net of allowances for uncollectibles):			
Accounts		3,930	3,951
Inventories		557	556
Other current assets		5	6
Total current assets		<u>93,672</u>	<u>90,237</u>
Fixed Assets:			
Property and equipment		3,612	3,129
Accumulated depreciation		(2,284)	(2,649)
Net fixed assets		<u>1,328</u>	<u>480</u>
Total assets		<u>95,000</u>	<u>90,717</u>
LIABILITIES AND EQUITY			
Current Liabilities:			
Payables:			
Accounts		2,816	1,763
Compensation		641	613
Accrued liabilities		7,841	7,730
Deferred revenue		113	133
Other current liabilities		420	325
Total current liabilities		<u>11,831</u>	<u>10,564</u>
Long Term Liabilities:			
Prize annuities payable		79,795	76,878
Total long term liabilities		<u>79,795</u>	<u>76,878</u>
Total liabilities		<u>91,626</u>	<u>87,442</u>
Equity:			
Retained earnings		3,374	3,275
Total equity		<u>3,374</u>	<u>3,275</u>
Total liabilities and equity	\$	<u>95,000</u>	<u>90,717</u>

				Exhibit D-2
LOTTERY AND GAMES ENTERPRISE FUND				
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS				
Year Ended September 30, 2001				
(With Comparative Totals for Year Ended September 30, 2000)				
(\$000s)				
		2001	2000	
Operating Revenues:				
Charges for services:				
Gross charges:				
Public	\$	224,884	216,134	
Total operating revenues		224,884	216,134	
Operating Expenses:				
Prizes		117,231	124,534	
Personal services		5,660	5,159	
Contractual services		15,799	16,201	
Supplies		70	79	
Occupancy		2,415	1,590	
Depreciation		226	155	
Miscellaneous		863	453	
Total operating expenses		142,264	148,171	
OPERATING INCOME		82,620	67,963	
Nonoperating Revenues:				
Interest revenue		1,479	1,534	
Total nonoperating revenues		1,479	1,534	
INCOME BEFORE TRANSFERS		84,099	69,497	
Operating transfer to General Fund		(84,000)	(69,450)	
NET INCOME		99	47	
Retained Earnings at October 1		3,275	3,228	
Retained Earnings at September 30	\$	3,374	3,275	

Exhibit D-3				
LOTTERY AND GAMES ENTERPRISE FUND				
STATEMENT OF CASH FLOWS				
Year Ended September 30, 2001				
(With Comparative Totals for Year Ended September 30, 2000)				
(\$000s)				
		2001	2000	
Operating Activities:				
Cash receipts from customers	\$	224,885	215,123	
Cash payments to vendors		(18,029)	(18,264)	
Cash payments to employees		(5,602)	(5,123)	
Other cash payments, including prizes		(117,120)	(125,376)	
Net cash provided		84,134	66,360	
Capital and Related Financing Activities:				
Acquisitions of fixed assets		(1,075)	(235)	
Net cash used		(1,075)	(235)	
Noncapital Financing Activities:				
Interfund transfers out		(84,000)	(69,450)	
Net cash used		(84,000)	(69,450)	
Investing Activities:				
Receipts of interest and dividends		1,479	1,534	
(Purchases)/Sales of investments, net		2,918	(3,759)	
Net cash provided (used)		4,397	(2,225)	
INCREASE (DECREASE) IN CASH		3,456	(5,550)	
Cash and Investments at October 1		85,724	91,274	
Cash and Investments at September 30		89,180	85,724	
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:				
Operating income		82,620	67,963	
Depreciation		226	155	
Decrease (increase) in assets:				
Receivables		21	(993)	
Inventories		(1)	(89)	
Other current assets		1	17	
Increase (decrease) in liabilities:				
Payables		1,080	(140)	
Accrued liabilities		111	(842)	
Deferred revenue		(20)	(18)	
Other current liabilities		96	307	
Net cash provided	\$	84,134	66,360	

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the District in a trustee capacity. Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, other governments or other funds.

The **Unemployment Compensation Fund** is used to account for the accumulation of resources to be used for benefit payments to unemployed former employees of the District and federal governments and of private employers in the District. Resources are contributed by private employers at rates fixed by law and by the District and federal governments on a reimbursable basis. The fund is administered by the Office of Unemployment Compensation in the Department of Employment Services. The fund does not have a separate governing body. The administrative costs of the office are accounted for in the General Fund.

The **Pension Trust Funds** are used to account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future for police officers, fire fighters and public school teachers of the District. Resources are contributed by employees and by the District and federal governments at amounts determined by an annual actuarial study and the Retirement Reform Act. The funds are administered by a thirteen member Retirement Board. Three of these members are appointed by the Mayor and three by the Council. The other members include one retired judge, and one each active and retired police officers, fire fighters, and teachers. The administrative costs of the board are accounted for in the funds.

The **Agency Funds** are used to account for refundable deposits required of various licensees, monies held in escrow, and other assets held in custody by the District of Financial Responsibility Authority. as an agent for individuals, private organizations, other governments, or other funds.

Exhibit E-1					
TRUST AND AGENCY FUNDS					
COMBINING BALANCE SHEET					
September 30, 2001					
(With Comparative Totals at September 30, 2000)					
(\$000s)					
	Trust		Agency	Totals	
	Expendable				
	Unemployment				
	Compensation	Pension	District	2001	2000
ASSETS					
Current Assets:					
Cash and investments	\$ 301,894	1,984,933	114,890	2,401,717	2,955,780
Receivables (net of allowances for uncollectibles):					
Accounts	12,419	10,946	-	23,365	25,644
Due from federal government	224	-	-	224	198
Interfund	-	97	-	97	4,532
Other current assets	-	-	31,826	31,826	41,277
Total assets	\$ 314,537	1,995,976	146,716	2,457,229	3,027,431
LIABILITIES AND FUND BALANCES					
Current Liabilities:					
Payables:					
Accounts	\$ 2,866	121,786	68,177	192,829	179,890
Due to District Government	1,281	-	-	1,281	5,563
Interfund	-	1,615	-	1,615	488,734
Other current liabilities	6,786	-	78,442	85,228	40,107
Interfund payables	-	-	97	97	-
Total liabilities	10,933	123,401	146,716	281,050	714,294
Fund Balances:					
Reserved for benefits	-	1,872,575	-	1,872,575	2,041,476
Reserved for unemployment compensation	303,604	-	-	303,604	271,661
Total fund balance	303,604	1,872,575	-	2,176,179	2,313,137
Total liabilities and fund balances	\$ 314,537	1,995,976	146,716	2,457,229	3,027,431

			Exhibit E-2
UNEMPLOYMENT COMPENSATION EXPENDABLE TRUST FUND			
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE			
Year Ended September 30, 2001			
(With Comparative Totals for Year Ended September 30, 2000)			
(\$000s)			
		2001	2000
Revenues:			
Taxes	\$	99,945	108,268
Benefit contributions:			
Intergovernmental		10,188	4,588
Interfund		3,236	4,133
Miscellaneous:			
Investment income		17,927	14,906
Total revenues		131,296	131,895
Expenditures:			
Current:			
Human support services:			
Benefit payments		99,353	80,896
Total expenditures		99,353	80,896
EXCESS OF REVENUES OVER EXPENDITURES		31,943	50,999
Fund Balance at October 1		271,661	220,662
Fund Balance at September 30	\$	303,604	271,661

Exhibit E-3

DISTRICT AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Year Ended September 30, 2001
(\$000s)

	Balance October 1, 2000	Additions	Deductions	Balance September 30, 2001
ASSETS				
Current Assets:				
Cash and investments	\$ 35,090	2,187,527	2,107,727	114,890
Accounts receivable	2,074		2,074	-
Other current assets	41,277	800,275	809,726	31,826
Total assets	\$ 78,441	2,987,802	2,919,527	146,716
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 42,230	38,175	12,228	68,177
Other current liabilities	36,211	1,178,426	1,136,195	78,442
Interfund payable	-	97	-	97
Total liabilities	\$ 78,441	1,216,698	1,148,423	146,716

DISCRETELY PRESENTED COMPONENT UNITS

Component units are legally separate organizations for which the elected officials of the District are financially accountable. Accountability exists because the governing bodies of all the component units are appointed by the Mayor with the consent of the Council. In addition, the District has an obligation to provide financial support to the Convention Center and Sports Commission, and certain tax revenues are dedicated to each of these organizations. All the component units use proprietary fund type accounting. The financial data of the component units are reported separately from the financial data of the primary government.

The **Water and Sewer Unit** is used to account for the provision of water and sewer services to residents of the District, suburban Maryland, and northern Virginia. All activities necessary to provide such services are accounted for in this unit, including administration, operations, maintenance, debt service, billing and collecting. Depreciation on fixed assets acquired through capital grants is closed to Contributed Capital. Eleven directors govern the fund, six appointed by the Mayor with the consent of the council and five appointed by the Mayor upon recommendation from the other participating jurisdictions.

The **Convention Center Unit** is used to account for maintaining and operating the Washington Convention Center for local public shows and exhibitions, civic and community events and gatherings, athletic and cultural events, entertainment, and other activities. The Convention Center is governed by nine directors consisting of the Chief Financial Officer of the District, the Director of the Office of Tourism and Promotions, and seven directors appointed by the Mayor with the consent of the Council.

The **Sports Commission Unit** is used to account for maintaining and operating the National Guard Armory for major athletic events, conventions, concerts, and other activities; and for maintaining and operating the Robert F. Kennedy Memorial Stadium for athletic and other events. The Sport Commission promotes the District as a sporting event site; coordinates development and construction of sporting facilities and related infrastructure; manages District-owned facilities; and may own and operate a professional sports franchise. The eleven directors who govern the Sports Commission consist of the Chief Financial Officer of the District, the Director of the Department of Recreation and Parks, a District government official appointed by the Mayor, and eight directors appointed by the Mayor with the consent of the Council.

The **Housing Finance Unit** is used to account for cash received from public and private sources that is used to alleviate the shortage of adequate housing. Mortgage lenders work with the fund to make mortgage, construction, and rehabilitation loans for single and multi-family units, both rented and owned. The increase in the supply of residential mortgages and construction loans and the lowering of the cost of money available for these loans expands available housing opportunities, achieves neighborhood and fiscal stability, and affects residential economic diversity. The fund is administered by Housing Finance Agency Board of Directors, which is comprised of five members who are appointed by the Mayor with the consent of the Council.

The **University Unit** is used to account for resources received and used by the University of the District of Columbia, which is a land-grant institution offering higher education to the public. The University is governed by a Board of Trustees. Eleven members of the board are appointed by the Mayor with the consent of the Council, one member is a full-time student, and three members are appointed by the alumni associations. Depreciation on fixed assets is closed to Contributed Capital.

Exhibit F-1

DISCRETELY PRESENTED COMPONENT UNITS
COMBINING BALANCE SHEET

September 30, 2001
(With Comparative Totals at September 30, 2000)
(\$000s)

	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Univer- sity	Totals	
						2001	2000
ASSETS							
Current Assets:							
Cash and investments:							
Restricted	\$ 7,489	412,797	-	659,899	-	1,080,185	569,227
Unrestricted	124,965	21,197	12,030	15,434	33,127	206,753	777,921
Receivables (net of allowances for uncollectibles):							
Accounts	50,769	262	1,169	10,026	3,279	65,505	88,741
Due from federal government	27,623	-	-	-	10,140	37,763	14,397
Due from primary government	16,749	4,035	-	-	-	20,784	31,047
Inventories	8,841	-	-	-	-	8,841	10,104
Other current assets	-	1,423	53	4,263	1,358	7,097	4,409
Total current Assets	<u>236,436</u>	<u>439,714</u>	<u>13,252</u>	<u>689,622</u>	<u>47,904</u>	<u>1,426,928</u>	<u>1,495,846</u>
Long Term Assets:							
Loans receivable	34,420	-	-	283,414	-	317,834	265,405
Due from federal government	-	-	-	-	-	-	33,282
Deferred charges	24,529	15,911	-	15,243	66	55,749	28,131
Total long term assets	<u>58,949</u>	<u>15,911</u>	<u>-</u>	<u>298,657</u>	<u>66</u>	<u>373,583</u>	<u>326,818</u>
Fixed Assets:							
Property and equipment	1,906,150	402,195	35,204	4,465	149,825	2,497,839	2,363,896
Less-accumulated depreciation	(560,010)	(7,842)	(24,611)	(1,423)	(91,332)	(685,218)	(696,065)
Net fixed assets	<u>1,346,140</u>	<u>394,353</u>	<u>10,593</u>	<u>3,042</u>	<u>58,493</u>	<u>1,812,621</u>	<u>1,667,831</u>
Total assets	<u><u>1,641,525</u></u>	<u><u>849,978</u></u>	<u><u>23,845</u></u>	<u><u>991,321</u></u>	<u><u>106,463</u></u>	<u><u>3,613,132</u></u>	<u><u>3,490,495</u></u>
LIABILITIES AND EQUITY							
Current Liabilities:							
Payables:							
Accounts	30,102	20,158	609	2,929	5,814	59,612	68,964
Compensation	14,291	1,357	400	-	7,435	23,483	15,350
Due to primary government	6,510	-	-	-	11,383	17,893	22,784
Accrued liabilities	21,887	-	-	12,430	1,908	36,225	37,869
Deferred revenue	48,726	15,408	-	52,407	8,108	124,649	113,757
Current maturities	28,498	-	-	102,820	-	131,318	17,691
Other current liabilities	-	15,846	308	-	84	16,238	8,616
Total current liabilities	<u>150,014</u>	<u>52,769</u>	<u>1,317</u>	<u>170,586</u>	<u>34,732</u>	<u>409,418</u>	<u>285,031</u>
Long Term Liabilities:							
Long term debt:							
General obligation bonds payable	79,058	-	-	-	-	79,058	91,181
Other bonds and loans payable	290,065	524,460	-	759,179	-	1,573,704	1,585,888
Other long term liabilities:							
Capital leases payable	-	-	-	2,150	-	2,150	2,240
Deferred revenue	401,354	-	-	-	-	401,354	371,912
Total long term liabilities	<u>770,477</u>	<u>524,460</u>	<u>-</u>	<u>761,329</u>	<u>-</u>	<u>2,056,266</u>	<u>2,051,221</u>
Total liabilities	<u><u>920,491</u></u>	<u><u>577,229</u></u>	<u><u>1,317</u></u>	<u><u>931,915</u></u>	<u><u>34,732</u></u>	<u><u>2,465,684</u></u>	<u><u>2,336,252</u></u>
Equity:							
Contributed capital (restated)	394,613	-	15,715	-	-	410,328	566,507
Investment in general fixed assets	-	-	-	-	58,493	58,493	-
Retained earnings (deficit) (restated)	326,421	272,749	6,813	59,406	13,238	678,627	587,736
Total equity	<u>721,034</u>	<u>272,749</u>	<u>22,528</u>	<u>59,406</u>	<u>71,731</u>	<u>1,147,448</u>	<u>1,154,243</u>
Total liabilities and equity	<u><u>\$ 1,641,525</u></u>	<u><u>849,978</u></u>	<u><u>23,845</u></u>	<u><u>991,321</u></u>	<u><u>106,463</u></u>	<u><u>3,613,132</u></u>	<u><u>3,490,495</u></u>

Exhibit F-2

DISCRETELY PRESENTED COMPONENT UNITS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

Year Ended September 30, 2001
(With Comparative Totals for Year Ended September 30, 2000)
(\$000s)

	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Totals	
					2001	2000
Operating Revenues:						
Charges for services:						
Public	\$ 195,454	9,811	8,421	-	213,686	204,880
Federal contributions/grants	26,199	-	-	-	26,199	24,092
Primary government	15,827	-	-	-	15,827	16,077
Miscellaneous:						
Interest on loans	-	-	-	50,179	50,179	25,513
Total operating revenues	237,480	9,811	8,421	50,179	305,891	270,562
Operating Expenses:						
Personal services	62,055	10,919	3,330	2,783	79,087	78,707
Contractual services	76,061	2,498	3,147	-	81,706	68,158
Supplies	15,488	398	364	-	16,250	12,951
Occupancy	21,219	1,924	1,140	-	24,283	22,963
Depreciation	32,971	1,186	1,171	171	35,499	33,670
Miscellaneous	15,026	9,457	415	27,329	52,227	44,480
Total operating expenses	222,820	26,382	9,567	30,283	289,052	260,929
OPERATING INCOME (LOSS)	14,660	(16,571)	(1,146)	19,896	16,839	9,633
Nonoperating Revenues (Expenses):						
Intergovernmental	11,202	-	-	33,380	44,582	24,197
Interest revenue	10,382	240	-	15,958	26,580	30,261
Interest expense	(15,486)	-	-	(43,627)	(59,113)	(55,954)
Miscellaneous	278	-	-	(98)	180	-
Total nonoperating revenues (expenses)	6,376	240	-	5,613	12,229	(1,496)
INCOME (LOSS) BEFORE TRANSFERS	21,036	(16,331)	(1,146)	25,509	29,068	8,137
Operating transfers from primary government	-	55,851	-	-	55,851	54,524
NET INCOME (LOSS)	21,036	39,520	(1,146)	25,509	84,919	62,661
Depreciation closed to Contributed Capital	4,570	-	-	-	4,570	6,320
INCREASE (DECREASE) IN RETAINED EARNINGS	25,606	39,520	(1,146)	25,509	89,489	68,981
Retained Earnings at October 1 (restated)	300,816	233,228	7,959	33,897	575,900	507,010
Retained Earnings at September 30	\$ 326,422	272,748	6,813	59,406	665,389	575,991

Exhibit F-3

DISCRETELY PRESENTED COMPONENT UNITS

COMBINING STATEMENT OF CASH FLOWS

Year ended September 30, 2001

(With Comparative Totals for Year Ended September 30, 2000)

(\$000s)

	Water and Sewer	Convention Center	Sports Commission	Housing Finance	Totals	
					2001	2000
Operating Activities:						
Cash receipts from customers	\$ 225,470	11,721	7,827	-	245,018	253,523
Cash receipts from loans and interest	-	-	-	53,149	53,149	22,333
Other cash receipts	-	-	-	10,578	10,578	43,409
Cash payments to vendors	(119,797)	(4,995)	(6,516)	(26,757)	(158,065)	(91,707)
Cash payments to employees	(55,635)	(10,786)	(3,285)	(2,783)	(72,489)	(78,766)
Other cash payments	-	-	-	(98)	(98)	-
Net cash provided (used)	50,038	(4,060)	(1,974)	34,089	78,093	148,792
Capital and Related						
Financing Activities:						
Acquisitions of fixed assets	(104,940)	(159,450)	(1,786)	(243)	(266,419)	(230,994)
Proceeds of long term bonds	44,617	-	-	-	44,617	-
Payments of long term debt	(20,386)	-	-	-	(20,386)	(16,145)
Payments of interest and charges	(20,007)	-	-	-	(20,007)	(46,229)
Contributions of capital	4,580	-	-	-	4,580	11,007
Net cash provided (used)	(96,136)	(159,450)	(1,786)	(243)	(257,615)	(282,361)
Noncapital Financing Activities:						
Intergovernmental	-	-	-	33,290	33,290	27,504
Transfers from General Fund	-	55,851	-	-	55,851	54,524
Mortgages and construction loans	-	-	-	(18,009)	(18,009)	(56,910)
Proceeds of loans payable	-	-	-	169,044	169,044	283,247
Payments of interest and charges	-	-	-	(48,415)	(48,415)	(36,903)
Receipts from (payments to) other funds	10,434	724	(2,177)	-	8,981	17,876
Net cash provided	10,434	56,575	(2,177)	135,910	200,742	289,338
Investing Activities:						
Receipts of interest and dividends	11,431	240	-	15,958	27,629	30,261
Payments of loans payable	-	-	-	(77,437)	(77,437)	(67,673)
Net cash provided	11,431	240	-	(61,479)	(49,808)	(37,412)
INCREASE (DECREASE) IN CASH	(24,233)	(106,695)	(5,937)	108,277	(28,588)	118,357
Cash and Investments at October 1	156,687	540,687	17,967	567,147	1,282,488	1,196,092
Cash and Investments at September 30	\$ 132,454	433,992	12,030	675,424	1,253,900	1,314,449
Reconciliation of Operating Income (Loss)						
to Net Cash Provided by Operating						
Activities:						
Operating income (loss)	\$ 14,660	(16,571)	(1,146)	19,896	16,839	9,633
Depreciation	32,971	1,186	1,171	171	35,499	33,670
Allowance for uncollectibles	-	234	(141)	-	93	144
Miscellaneous nonoperating revenues	-	13,304	-	(98)	13,206	-
Gain on dispositions of fixed assets	-	(13,302)	(1,603)	-	(14,905)	49,765
Decrease (increase) in assets:						
Receivables	(6,395)	275	(453)	3,467	(3,106)	13,167
Inventories	1,263	-	-	-	1,263	975
Other current assets	7,591	589	(7)	(3,197)	4,976	6,597
Increase (decrease) in liabilities:						
Payables	10,779	1,946	134	572	13,431	13,340
Accrued liabilities	(2,026)	-	-	-	(2,026)	(4,194)
Deferred revenue	(8,805)	812	-	13,278	5,285	33,775
Other current liabilities	-	7,467	71	-	7,538	(8,080)
Net cash provided (used)	50,038	(4,060)	(1,974)	34,089	78,093	148,792

SUPPORTING SCHEDULES

Supporting schedules are financial presentations used to aggregate and present in greater detail information spread throughout the financial statements and to present additional information not disclosed in GAAP statements.

Supporting budgetary schedules are presented to demonstrate budgetary compliance with the legally adopted operating budget that includes the General Fund, Enterprise fund component units, and the administrative costs of the Pension Trust.

Supporting schedules of financial operation and activity, which exclude pension trust funds, are aggregated using the flow of financial resources measurement focus and the accrual basis of accounting. With this measurement focus, all capital asset and debt transactions are presented in the schedules and depreciation of fixed assets is not reported as an expense. General Fund and special revenue fund purchases of equipment are included in functional expenditures. Under the accrual basis of accounting, revenues are recognized when earned and expenditures, except accreted interest, are recognized when the related liabilities are incurred. The results of operations are reclassified in conformity with generally accepted accounting principles in order to provide reconciliation with the general purpose financial statements.

A supporting schedule presents the comparative cash flows of the general fund, reconciled to the operating excess (deficiency).

Exhibit G-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES

Year Ended September 30, 2001
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Governmental direction and support:				
City Council	\$ 12,124	14,351	14,139	212
DC Auditor	1,283	1,321	1,274	47
Advisory neighborhood commissions	748	749	593	156
Mayor	7,467	6,826	6,364	462
Executive secretary	1,946	2,361	2,322	39
Citywide call center	-	575	551	24
City administrator	23,386	30,872	15,606	15,266
Personnel	11,285	11,460	10,112	1,348
Human resource development	2,744	3,809	3,673	136
Finance and resource management	2,153	8,571	8,022	549
Contracts and procurement	15,337	13,112	12,717	395
Chief technology officer	11,770	11,579	13,678	(2,099)
Property management	8,550	25,179	23,543	1,636
Contract appeals	734	739	738	1
Elections and ethics	3,250	3,387	3,266	121
Campaign finance	1,209	1,275	1,260	15
Public employee relations	652	636	586	50
Employee appeals	1,434	1,459	1,400	59
Council of governments	367	367	367	-
Inspector general	12,399	12,659	11,653	1,006
Chief financial officer	76,933	89,645	85,032	4,613
Total governmental direction and support	195,771	240,932	216,896	24,036
Economic development and regulation:				
Business services and economic development	26,753	37,063	21,353	15,710
Office of zoning	1,763	1,844	1,813	31
Housing and community development	48,273	117,983	53,804	64,179
Employment services	80,812	98,759	60,058	38,701
Appeals and review	244	251	240	11
Real property assessment and appeals	300	318	283	35
Consumer and regulatory affairs	26,513	28,059	25,003	3,056
Office of banks and financial institutions	1,869	6,869	2,251	4,618
Public services commission	5,678	6,312	6,093	219
Office of people's counsel	3,020	3,164	3,052	112
Insurance regulation	7,359	8,101	7,518	583
Office of cable TV	3,054	8,082	7,687	395
Total economic development and regulation	205,638	316,805	189,155	127,650
Public safety and justice:				
Police	303,412	334,838	319,501	15,337
Fire and emergency medical services	116,596	129,566	129,216	350
Police and firefighter retirement contribution	49,000	49,000	49,000	-
Corporation counsel	45,965	53,821	46,786	7,035
Payment of settlements and judgments	23,450	26,690	25,881	809
Corrections	212,993	221,267	212,495	8,772
National guard	2,326	2,534	2,044	490
Emergency preparedness	2,978	11,206	9,727	1,479
Judicial disabilities and tenure	169	172	165	7
Judicial nomination	90	94	84	10
Citizen complaint review board	857	1,314	1,117	197
Advisory commission on sentencing	733	735	392	343
Office of the Chief Medical Examiner	3,977	4,467	4,411	56
Total public safety and justice	762,546	835,704	800,819	34,885
Public education system:				
Public schools	769,943	806,309	817,227	(10,918)
FY02 public school expenditure	65,862	9,768	9,768	-
Teachers' retirement contribution	200	200	200	-
State education office	1,679	30,405	26,841	3,564
DC resident tuition	17,000	10,569	10,569	-
Public charter schools	105,000	105,000	104,984	16
FY02 public charter school expenditure	35,564	31,884	31,884	-
University	44,691	47,132	46,933	199
Public library	26,459	28,277	27,066	1,211
Arts and humanities	2,204	2,633	2,310	323
Total public education system	1,068,602	1,072,177	1,077,782	(5,605)

Exhibit G-1

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES

Year Ended September 30, 2001
(\$000s)

	Budget		Actual	Variance
	Original	Revised		
Human support services:				
Human development	\$ 384,840	421,168	387,918	33,250
Health	1,014,881	1,176,726	1,110,207	66,519
Recreation and parks	28,855	30,212	27,889	2,323
Aging	19,131	20,605	19,721	884
Public benefit corporation payment	45,313	45,313	45,313	-
PBC transition	-	91,599	91,599	-
Unemployment compensation contribution	6,199	4,199	3,838	361
Employee disability compensation	25,836	29,636	27,805	1,831
Human rights and minority business opportunity	1,407	1,666	1,237	429
Children investment trust	-	5,000	5,000	-
Latino affairs	882	2,386	2,307	79
Energy	4,860	11,085	8,373	2,712
Commission on Women	3,450	983	983	-
Section 103 payment	-	-	11,000	(11,000)
Total human support services	1,535,654	1,840,578	1,743,190	97,388
Public works:				
Public works	108,589	109,307	104,351	4,956
Department of motor vehicles	27,825	30,194	27,204	2,990
Taxicab commission	673	2,467	770	1,697
Washington metropolitan area transit commission	82	82	82	-
Washington metropolitan area transit authority	138,073	163,073	163,073	-
School transit subsidy	3,000	3,000	2,973	27
Total public works	278,242	308,123	298,453	9,670
Receiverships:				
Child and family services	166,652	186,090	177,244	8,846
Incentives for adoption of children	-	57	57	-
Dept of mental health	210,569	225,526	287,336	(61,810)
Medical receiver	12,307	10,823	10,820	3
Total receiverships	389,528	422,496	475,457	(52,961)
Other:				
Reserve	150,000	45,500	-	45,500
Repayment of bonds and interest	243,238	236,338	228,364	7,974
Repayment of general fund deficit bonds	39,300	39,300	38,366	934
Interest on short term borrowing	1,140	1,140	-	1,140
Presidential inauguration	5,961	5,948	5,755	193
Certificates of participation	7,950	7,950	7,929	21
Wilson Building	8,409	10,341	9,897	444
Optical and dental insurance	2,675	2,675	-	2,675
Management supervisory service	13,200	3,416	-	3,416
Tobacco Settlement Trust Fund Transfer Payment	61,406	61,406	-	61,406
Water and sewer authority	230,614	232,765	205,803	26,962
Washington aqueduct	45,091	45,091	-	45,091
Lottery and games	223,200	233,999	227,089	6,910
Sports commission	10,968	10,968	3,330	7,638
Public benefit corporation operations	78,235	78,235	85,082	(6,847)
Retirement board administration	11,414	11,414	6,748	4,666
Correctional industries	1,808	1,842	1,198	644
Washington convention center operations	52,726	52,726	24,874	27,852
Refunded Bonds	-	-	617,230	(617,230)
Workforce investment	-	4,813	-	4,813
Financial responsibility authority	3,140	3,140	3,140	-
Total other	1,190,475	1,089,007	1,464,805	(375,798)
Operational improvement savings	(10,000)	(7,605)	-	(7,605)
Management reform savings	(37,000)	-	-	-
Cafeteria Plan Savings	(5,000)	(4,748)	-	(4,748)
Total savings	(52,000)	(12,353)	-	(12,353)
Total budget	\$ 5,574,456	6,113,469	6,266,557	(153,088)

Exhibit G-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS

Year Ended September 30, 2001
(\$000s)

	Local Source				Federal Grants			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
General Fund:								
Revenues	\$ 3,404,158	3,617,610	4,371,889	(754,279)	1,292,668	1,597,625	1,307,991	289,634
Expenditures and PL 106-113 productivity savings								
Excess (Deficiency)	<u>3,404,158</u>	<u>3,617,610</u>	<u>4,371,889</u>	<u>(754,279)</u>	<u>1,292,668</u>	<u>1,597,625</u>	<u>1,307,991</u>	<u>289,634</u>
Water and Sewer Utility:								
Water and Sewer Authority:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Washington Aqueduct:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Water and Sewer Utility:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Lottery and Games:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sports Commission:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public Benefit Corp. Operations:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Retirement Board Administration:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Correctional Industries:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Washington Convention Center Operations:								
Revenues	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-
Excess (Deficiency)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total:								
Revenues	3,404,158	3,617,610	4,371,889	(754,279)	1,292,668	1,597,625	1,307,991	289,634
Expenditures and PL 106-113 deficit reduction								
Excess (Deficiency)	<u>\$ 3,404,158</u>	<u>3,617,610</u>	<u>4,371,889</u>	<u>(754,279)</u>	<u>1,292,668</u>	<u>1,597,625</u>	<u>1,307,991</u>	<u>289,634</u>

Exhibit G-2

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS OPERATIONS BY SOURCE OF FUNDS

Year Ended September 30, 2001
(\$000s)

	Private and Other				Total			
	Original Budget	Revised Budget	Actual	Variance	Original Budget	Revised Budget	Actual	Variance
General Fund:								
Revenues	\$ 275,523	357,829	288,169	69,660	4,972,349	5,573,064	5,968,049	(394,985)
Expenditures and PL 106-113 productivity savings	-	-	-	-	-	-	-	-
Excess (Deficiency)	275,523	357,829	288,169	69,660	4,972,349	5,573,064	5,968,049	(394,985)
Water and Sewer Utility:								
Water and Sewer Authority:								
Revenues	230,614	232,765	205,803	26,962	230,614	232,765	205,803	26,962
Expenditures	230,614	232,765	205,803	26,962	230,614	232,765	205,803	26,962
Excess (Deficiency)	-	-	-	-	-	-	-	-
Washington Aqueduct:								
Revenues	45,091	45,091	-	45,091	45,091	45,091	-	45,091
Expenditures	45,091	45,091	-	45,091	45,091	45,091	-	45,091
Excess (Deficiency)	-	-	-	-	-	-	-	-
Total Water and Sewer Utility:								
Revenues	275,705	277,856	205,803	72,053	275,705	277,856	205,803	72,053
Expenditures	275,705	277,856	205,803	72,053	275,705	277,856	205,803	72,053
Excess (Deficiency)	-	-	-	-	-	-	-	-
Lottery and Games:								
Revenues	223,200	233,999	227,089	6,910	223,200	233,999	227,089	6,910
Expenditures	223,200	233,999	227,089	6,910	223,200	233,999	227,089	6,910
Excess (Deficiency)	-	-	-	-	-	-	-	-
Sports Commission:								
Revenues	10,968	10,968	3,330	7,638	10,968	10,968	3,330	7,638
Expenditures	10,968	10,968	3,330	7,638	10,968	10,968	3,330	7,638
Excess (Deficiency)	-	-	-	-	-	-	-	-
Public Benefit Corp. Operations:								
Revenues	78,235	78,235	85,082	(6,847)	78,235	78,235	85,082	(6,847)
Expenditures	78,235	78,235	85,082	(6,847)	78,235	78,235	85,082	(6,847)
Excess (Deficiency)	-	-	-	-	-	-	-	-
Retirement Board Administration:								
Revenues	11,414	11,414	6,748	4,666	11,414	11,414	6,748	4,666
Expenditures	11,414	11,414	6,748	4,666	11,414	11,414	6,748	4,666
Excess (Deficiency)	-	-	-	-	-	-	-	-
Correctional Industries:								
Revenues	1,808	1,808	1,198	610	1,808	1,808	1,198	610
Expenditures	1,808	1,808	1,198	610	1,808	1,808	1,198	610
Excess (Deficiency)	-	-	-	-	-	-	-	-
Washington Convention Center Operations:								
Revenues	52,726	52,726	24,874	27,852	52,726	52,726	24,874	27,852
Expenditures	52,726	52,726	24,874	27,852	52,726	52,726	24,874	27,852
Excess (Deficiency)	-	-	-	-	-	-	-	-
Total:								
Revenues	929,579	1,024,835	842,293	182,542	5,626,405	6,240,070	6,522,173	(282,103)
Expenditures and PL 106-113 deficit reduction	654,056	667,006	554,124	112,882	654,056	667,006	554,124	112,882
Excess (Deficiency)	275,523	357,829	288,169	69,660	4,972,349	5,573,064	5,968,049	(394,985)

Exhibit G-3

FINANCIAL REPORTING ENTITY
COMBINED SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2001
(\$000s)

	Local Source					Federal Grants			
	Original Budget	Initial Allocation	Repro- gramming	Other Allocations	Revised Budget	Original Budget	Initial Allocation	Revenue Change	Revised Budget
Revenues and Sources:									
Taxes:									
Property taxes	\$ 644,360	-	-	47,073	691,433	-	-	-	-
Sales and use taxes	651,230	-	-	45,953	697,183	-	-	-	-
Income taxes	1,291,179	-	-	129,294	1,420,473	-	-	-	-
Other taxes	331,660	-	-	67,658	399,318	-	-	-	-
Total taxes	2,918,429	-	-	289,978	3,208,407	-	-	-	-
Licenses and permits	37,095	-	-	4,070	41,165	-	-	-	-
Fines and forfeits	67,716	-	-	(14,726)	52,990	-	-	-	-
Charges for services	61,528	-	-	1,547	63,075	-	-	-	-
Miscellaneous	220,279	-	-	(67,351)	152,928	-	-	-	-
Private & Other	-	-	-	-	-	-	-	-	-
Federal contributions	30,111	-	-	(66)	30,045	-	-	-	-
Operating grants	-	-	-	-	-	1,292,668	-	304,957	1,597,625
Transfer in from Lottery Board	69,000	-	-	-	69,000	-	-	-	-
Total revenues and sources	3,404,158	-	-	213,452	3,617,610	1,292,668	-	304,957	1,597,625
Expenditures and Uses:									
Governmental direction and support	162,172	(6,200)	25,627	558	182,157	20,424	-	8,117	28,541
Economic development and regulation	53,562	(3,426)	6,298	183	56,617	92,378	-	59,522	151,900
Public safety and justice	591,565	(7,209)	58,357	127	642,840	24,950	-	14,569	39,519
Public education system	824,867	508	32,220	1,714	859,309	134,444	-	24,617	159,061
Public School FY02 Expenditure	101,426	-	(59,774)	-	41,652	-	-	-	-
Human support services	637,347	(11,687)	134,329	22	760,011	881,589	-	184,323	1,065,912
Public works	265,078	(5,545)	28,035	-	287,568	3,328	-	1,629	4,957
Receiverships	234,913	-	18,743	691	254,347	135,555	-	12,180	147,735
Workforce investments	-	-	4,813	-	4,813	-	-	-	-
Tobacco Settlement Trust Fund Transfer	61,406	-	-	-	61,406	-	-	-	-
Wilson Building	8,409	-	1,932	-	10,341	-	-	-	-
Reserve	150,000	-	(104,500)	-	45,500	-	-	-	-
Financial Responsibility Authority	-	-	-	-	-	-	-	-	-
Repayment of bonds and interest	243,238	-	(6,900)	-	236,338	-	-	-	-
Repayment of General Fund deficit bonds	39,300	-	-	-	39,300	-	-	-	-
Interest on short term borrowing	1,140	-	-	-	1,140	-	-	-	-
Certificates of participation	7,950	-	-	-	7,950	-	-	-	-
Optical and Dental Insurance	2,675	-	-	-	2,675	-	-	-	-
Presidential Inauguration	5,961	-	-	(13)	5,948	-	-	-	-
Water and Sewer Authority	-	-	-	-	-	-	-	-	-
Washington Aqueduct	-	-	-	-	-	-	-	-	-
Lottery and Games	-	-	-	-	-	-	-	-	-
Sports Commission	-	-	-	-	-	-	-	-	-
Public Benefit Corporation operations	-	-	-	-	-	-	-	-	-
Retirement Board administration	-	-	-	-	-	-	-	-	-
Correctional Industries	-	-	34	-	34	-	-	-	-
Washington Convention Center operations	-	-	-	-	-	-	-	-	-
Management Supervisory Service	13,200	-	-	(9,784)	3,416	-	-	-	-
Total expenditures and uses	3,404,209	(33,559)	139,214	(6,502)	3,503,362	1,292,668	-	304,957	1,597,625
Subtotal	(51)	33,559	(139,214)	219,954	114,248	-	-	-	-
Operational Improvement Savings	10,000	-	(2,395)	-	7,605	-	-	-	-
Management Reform Savings	37,000	-	-	(37,000)	-	-	-	-	-
Cafeteria Plan Savings	5,000	-	(252)	-	4,748	-	-	-	-
Total PL 106-113 Savings	52,000	-	(2,647)	(37,000)	12,353	-	-	-	-
Excess (Deficiency) of Revenues and Sources Over (Under)									
Expenditures and Uses	\$ 51,949	33,559	(141,861)	182,954	126,601	-	-	-	-

Exhibit G-3

FINANCIAL REPORTING ENTITY
COMBINED SCHEDULE OF BUDGET REVISIONS
Year Ended September 30, 2001
(\$000s)

	Private and Other				Total					
	Original Budget	Initial Allocation	Revenue Change	Revised Budget	Original Budget	Initial Allocation	Repro- gramming	Revenue Change	Other Allocations	Revised Budget
Revenues and Sources:										
Taxes:										
Property taxes	\$ -	-	-	-	644,360	-	-	-	47,073	691,433
Sales and use taxes	-	-	-	-	651,230	-	-	-	45,953	697,183
Income taxes	-	-	-	-	1,291,179	-	-	-	129,294	1,420,473
Other taxes	-	-	-	-	331,660	-	-	-	67,658	399,318
Total taxes	-	-	-	-	2,918,429	-	-	-	289,978	3,208,407
Licenses and permits	-	-	-	-	37,095	-	-	-	4,070	41,165
Fines and forfeits	-	-	-	-	67,716	-	-	-	(14,726)	52,990
Charges for services	-	-	-	-	61,528	-	-	-	1,547	63,075
Miscellaneous	-	-	-	-	220,279	-	-	-	(67,351)	152,928
Private & Other	929,579	-	95,256	1,024,835	929,579	-	-	95,256	-	1,024,835
Federal contributions	-	-	-	-	30,111	-	-	-	(66)	30,045
Operating grants	-	-	-	-	1,292,668	-	-	304,957	-	1,597,625
Transfer in from Lottery Board	-	-	-	-	69,000	-	-	-	-	69,000
Total revenues and sources	929,579	-	95,256	1,024,835	5,626,405	-	-	400,213	213,452	6,240,070
Expenditures and Uses:										
Governmental direction and support	13,175	-	17,059	30,234	195,771	(6,200)	25,627	25,176	558	240,932
Economic development and regulation	59,698	-	48,590	108,288	205,638	(3,426)	6,298	108,112	183	316,805
Public safety and justice	146,031	-	7,314	153,345	762,546	(7,209)	58,357	21,883	127	835,704
Public education system	7,865	-	4,290	12,155	967,176	508	32,220	28,907	1,714	1,030,525
Public School FY02 Expenditure	-	-	-	-	101,426	-	(59,774)	-	-	41,652
Human support services	16,718	-	(2,063)	14,655	1,535,654	(11,687)	134,329	182,260	22	1,840,578
Public works	9,836	-	5,762	15,598	278,242	(5,545)	28,035	7,391	-	308,123
Receiverships	19,060	-	1,354	20,414	389,528	-	18,743	13,534	691	422,496
Workforce investments	-	-	-	-	-	-	4,813	-	-	4,813
Tobacco Settlement Trust Fund Transfer	-	-	-	-	61,406	-	-	-	-	61,406
Wilson Building	-	-	-	-	8,409	-	1,932	-	-	10,341
Reserve	-	-	-	-	150,000	-	(104,500)	-	-	45,500
Financial Responsibility Authority	3,140	-	-	3,140	3,140	-	-	-	-	3,140
Repayment of bonds and interest	-	-	-	-	243,238	-	(6,900)	-	-	236,338
Repayment of General Fund deficit bonds	-	-	-	-	39,300	-	-	-	-	39,300
Interest on short term borrowing	-	-	-	-	1,140	-	-	-	-	1,140
Certificates of participation	-	-	-	-	7,950	-	-	-	-	7,950
Optical and Dental Insurance	-	-	-	-	2,675	-	-	-	-	2,675
Presidential Inauguration	-	-	-	-	5,961	-	-	-	(13)	5,948
Water and Sewer Authority	230,614	-	2,151	232,765	230,614	-	-	2,151	-	232,765
Washington Aqueduct	45,091	-	-	45,091	45,091	-	-	-	-	45,091
Lottery and Games	223,200	-	10,799	233,999	223,200	-	-	10,799	-	233,999
Sports Commission	10,968	-	-	10,968	10,968	-	-	-	-	10,968
Public Benefit Corporation operations	78,235	-	-	78,235	78,235	-	-	-	-	78,235
Retirement Board administration	11,414	-	-	11,414	11,414	-	-	-	-	11,414
Correctional Industries	1,808	-	-	1,808	1,808	-	34	-	-	1,842
Washington Convention Center operations	52,726	-	-	52,726	52,726	-	-	-	-	52,726
Management Supervisory Service	-	-	-	-	13,200	-	-	-	(9,784)	3,416
Total expenditures and uses	929,579	-	95,256	1,024,835	5,626,456	(33,559)	139,214	400,213	(6,502)	6,125,822
Subtotal	-	-	-	-	(51)	33,559	(139,214)	-	219,954	114,248
PL 106-113 General Supply Schedule Savings	-	-	-	-	10,000	-	(2,395)	-	-	7,605
PL 106-113 Management Reform Savings	-	-	-	-	37,000	-	-	-	(37,000)	-
Cafeteria Plan Savings	-	-	-	-	5,000	-	(252)	-	-	4,748
Total PL 106-113 Savings	-	-	-	-	52,000	-	(2,647)	-	(37,000)	12,353
Excess (Deficiency) of Revenues and Sources Over (Under)										
Expenditures and Uses	\$ -	-	-	-	51,949	33,559	(141,861)	-	182,954	126,601

Exhibit G-4

FINANCIAL REPORTING ENTITY
COMBINING SCHEDULE OF FINANCIAL OPERATIONS
Year Ended September 30, 2001
(With Comparative Totals for Year Ended September 30, 2000)
(\$000s)

	General	Special Revenue Fund	Capital Projects	Lottery and Games	Unemployment Compensation	Water and Sewer	Convention Center	Sports Commission	Housing Finance	University	Totals
Revenues:											
Taxes	\$ 3,316,379	-	-	-	99,945	-	-	-	-	-	3,416,324
Licenses and permits	42,829	-	-	-	-	-	-	-	-	-	42,829
Fines and forfeits	58,223	-	-	-	-	-	-	-	-	-	58,223
Charges for services	182,473	-	-	224,884	-	237,480	9,811	8,421	50,179	74,625	787,873
Benefit contributions	-	-	-	-	13,424	-	-	-	-	-	13,424
Miscellaneous	253,706	28,342	-	-	17,927	10,382	240	-	15,958	5,146	333,180
Federal contributions/grants	1,611,705	-	-	1,479	-	-	-	-	33,380	10,920	1,656,005
Transfers from other funds	86,858	50,498	75,829	-	-	11,202	55,851	-	-	781	1,728,587
Total revenues	5,552,173	78,840	75,829	226,363	131,296	259,064	65,902	8,421	99,517	91,472	6,588,877
Expenditures:											
General direction	275,739	20,675	-	-	-	-	-	-	-	-	296,414
Economic development	187,565	-	-	-	-	-	-	-	30,112	-	217,677
Public safety and justice	938,186	-	-	-	-	-	-	-	-	-	938,186
Public education	1,074,437	-	-	-	-	-	-	-	-	101,038	1,175,475
Human support services	1,618,030	-	-	142,038	99,353	-	25,196	8,396	-	-	1,893,013
Public works	136,041	-	-	-	-	189,849	-	-	-	-	325,890
Receiverships	510,562	-	-	-	-	-	-	-	-	-	510,562
Interest and charges	149,177	-	52,625	-	-	15,486	-	-	43,627	-	260,915
Transfers to other funds	359,700	-	-	84,000	-	-	-	-	-	-	443,700
Total expenditures	5,249,437	20,675	52,625	226,038	99,353	205,335	25,196	8,396	73,739	101,038	6,061,832
OPERATING EXCESS (DEFICIENCY)	302,736	58,165	23,204	325	31,943	53,729	40,706	25	25,778	(9,566)	527,045
Capital Sources (uses):											
Capital acquisitions	-	-	(815,534)	-	-	(104,940)	(159,450)	(3,572)	(243)	-	(1,083,739)
Capital contributions	-	-	183,614	-	-	-	-	-	-	-	183,614
Interest	-	-	7,153	-	-	-	-	-	-	-	7,153
Lease inception and asset sales	-	517,829	5,613	-	-	-	-	-	-	-	523,442
Bond proceeds	617,977	(513,675)	65,000	-	-	-	-	-	-	-	169,302
Debt payments	(725,956)	-	-	-	-	(6,900)	-	-	-	-	(732,856)
Other	(138,073)	-	69,021	-	-	278	-	-	-	-	(68,774)
Total capital uses	(246,052)	4,154	(485,133)	-	-	(111,562)	(159,450)	(3,572)	(243)	-	(1,001,858)
NET EXCESS (DEFICIENCY)	56,684	62,319	(461,929)	325	31,943	(57,833)	(118,744)	(3,547)	25,535	(9,566)	(474,813)
Reclassification to GAAP basis	20,936	-	-	(226)	-	83,439	158,264	2,401	(26)	-	264,788
INCREASE (DECREASE) IN BALANCES	77,620	62,319	(461,929)	99	31,943	25,606	39,520	(1,146)	25,509	(9,566)	(210,025)
Balances at October 1 (restated)	484,625	970	458,430	3,275	271,661	300,816	233,228	7,959	33,897	81,297	1,876,158
Balances at September 30	\$ 562,245	63,289	(3,499)	3,374	303,604	326,422	273,748	6,813	59,406	71,731	1,666,133
											1,626,354

Exhibit G-5

FINANCIAL REPORTING ENTITY
SCHEDULE OF BUDGETARY BASIS EXPENDITURES

Year Ended September 30, 2001
(\$000s)

	2001					2000		Difference	
	Gross	Related Resources		Net	% of	Net	% of	Better or (Worse)	
	Cost	District	Federal	Cost	Revenue	Cost	Revenue	Amount	%
General Revenues:									
Sovereign:									
Taxes	\$ -	3,316,379	-	3,316,379	82.1 %	\$ 3,127,849	80.7 %	\$ 188,530	6.0 %
Licenses and permits	-	42,829	-	42,829	1.1	44,446	1.2	(1,617)	(3.6)
Fines and forfeits	-	58,223	-	58,223	1.4	54,865	1.4	3,358	6.1
Miscellaneous:									
Interest	-	38,868	-	38,868	1.0	31,933	0.8	6,935	21.7
Other	-	214,838	-	214,838	5.3	182,585	4.7	32,253	17.7
Federal:									
Payment in lieu of taxes	-	-	370,061	370,061	9.1	435,381	11.2	(65,320)	(15.0)
Total general revenues	-	3,671,137	370,061	4,041,198	100.0	3,877,059	100.0	164,139	4.2
Cost of Operating:									
General:									
Governmental direction	275,739	26,673	15,274	233,792	5.8	166,973	4.3	66,819	40.0
Economic development	187,565	25,845	77,219	84,501	2.1	79,734	2.1	4,767	6.0
Public safety and justice	938,186	10,552	13,138	914,496	22.7	895,420	23.1	19,076	2.1
Public education	1,074,437	693	107,334	966,410	23.9	739,265	19.1	227,145	30.7
Human support services	1,618,030	-	947,674	670,356	16.7	726,918	18.7	(56,562)	(7.8)
Public works	274,114	50,729	3,100	220,285	5.5	244,180	6.3	(23,895)	(9.8)
Receiverships	510,562	67,979	77,906	364,677	9.0	185,229	4.8	179,448	96.9
Interest and charges	149,177	-	-	149,177	3.7	175,058	4.5	(25,881)	(14.8)
Transfers	359,700	86,858	-	272,842	6.8	173,642	4.5	99,200	57.1
Special Revenue:									
General direction	20,675	78,840	-	(58,165)	(1.4)	(57)	-	(58,108)	-
Enterprise:									
Lottery and games	226,038	226,363	-	(325)	-	(202)	-	(123)	(60.9)
Trust:									
Expendable	99,353	131,296	-	(31,943)	(0.8)	(50,999)	(1.3)	19,056	37.4
Component Units:									
Water and Sewer	205,335	259,064	-	(53,729)	(1.3)	(45,662)	(1.2)	(8,067)	(17.7)
Convention Center	25,196	65,902	-	(40,706)	(1.0)	(46,134)	(1.2)	5,428	11.8
Sports Commission	8,396	8,421	-	(25)	-	(13)	-	(12)	(92.3)
Housing Finance	73,739	66,137	33,380	(25,778)	(0.6)	(4,522)	(0.1)	(21,256)	(470.1)
University	101,038	80,552	10,920	9,566	0.2	8,567	0.2	999	11.7
Net cost of operating	6,147,280	1,185,904	1,285,945	3,675,432	91.1	3,247,397	83.8	428,035	13.2
CURRENT INCOME	6,147,280	4,857,041	1,656,006	365,766	(8.9)	629,662	16.3	(263,896)	(41.9)
Cost of Investing (Financing):									
Fixed assets	1,083,739	623,098	183,613	277,028	6.9	485,363	12.6	(208,335)	(42.9)
Long term debt	732,856	169,302	-	563,554	13.9	102,523	2.6	461,031	449.7
Net cost of investing	1,816,595	792,400	183,613	840,582	20.8	587,886	15.2	252,696	43.0
FINANCIAL FLOW IN	7,963,875	5,649,441	1,839,619	(474,816)	(11.8)	41,776	1.1	(516,592)	(1236.6)
Reclassification to GAAP Basis:									
Employee benefits	20,936	-	-	20,936	0.5	(13,968)	(0.4)	34,904	249.9
Depreciation	(31,155)	(3)	-	(31,152)	(0.8)	(38,935)	(1.0)	7,783	20.0
Fixed assets	268,205	-	-	268,205	6.6	264,585	6.8	3,620	1.4
Long term debt	6,802	-	-	6,802	0.2	71,821	1.9	(65,019)	(90.5)
Total reclassification	264,788	(3)	-	264,791	6.6	283,503	7.3	(18,712)	(6.6)
INCREASE (DECREASE) IN BALANCES									
	\$ 7,699,087	5,649,444	1,839,619	(210,025)	(5.2) %	\$ 325,279	8.4 %	(535,304)	(164.6) %

Exhibit G-6

GENERAL FUND
SCHEDULE OF CASH FLOWS
Year ended September 30, 2001
(\$000s)

	2001	2000
Operating Activities:		
Cash receipts from taxes, licenses and fines	\$ 3,435,291	3,222,168
Cash receipts from payment in lieu of taxes	370,061	435,381
Cash receipts from operating grants	1,122,616	1,083,533
Cash receipts from customers	174,211	290,938
Other cash receipts	214,813	182,942
Cash payments to vendors	(1,815,996)	(1,692,589)
Cash payments to employees	(1,774,333)	(1,843,997)
Cash payments to welfare recipients	(1,055,310)	(991,607)
Net cash provided	<u>671,353</u>	<u>686,769</u>
Capital and Related Financing Activities:		
Payments of long term debt (1)	(108,725)	(220,054)
Payments of interest and charges (1)	(158,015)	(168,986)
Net cash used	<u>(266,740)</u>	<u>(389,040)</u>
Noncapital Financing Activities:		
Proceeds of refunding bonds	617,977	2,689
Payments of refunded debt	(584,979)	-
Payments of refunding charges	(32,252)	-
Transfers from other funds	86,858	69,450
Transfers to other funds	(125,030)	(51,976)
Transfers to component units	(234,670)	(232,531)
Payments of funding interest (1)	30,348	140,439
Receipts (payments) of interfund loans (1)	(3,261)	5,966
Net cash used	<u>(245,009)</u>	<u>(65,963)</u>
Investing Activities:		
Receipts of interest and dividends (1)	38,893	31,576
Net cash provided	<u>38,893</u>	<u>31,576</u>
INCREASE IN CASH	198,497	263,342
Cash and Investments at October 1	743,369	480,027
Cash and Investments at September 30	\$ 941,866	743,369
Reconciliation of Operating Excess to Net Cash Provided by Operating Activities:		
Excess of revenues over expenditures	349,716	453,095
Adjustments for nonoperating activities (sum of 1s)	200,760	211,059
Decrease (increase) in assets:		
Receivables	(147)	198,963
Allowances for uncollectibles	(78,254)	(45,791)
Inventories	2,781	825
Other current assets	(14,899)	(3,651)
Increase (decrease) in liabilities:		
Payables	84,330	(86,283)
Accrued liabilities	39,240	(6,778)
Deferred revenue	81,496	(33,517)
Other current liabilities	6,330	(1,153)
Net cash provided	<u>\$ 671,353</u>	<u>686,769</u>